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THE head of the Jewish Agency's Economic Department, Mr. Leo Duitzin, has charged the Government with neglecting the middle-class immigrant, who is often denied the economic aid which is owed to the big investor, even though the latter brings only his money and know-how to Israel, but continues himself, for the most part, to live overseas.

Undoubtedly the greatest contribution which the Jew abroad can make to Israel is to transfer his own person and his family to this country. The Law for the Encouragement of Capital Investments is careful to aid only "approved" projects — investments that either save dollars (by producing in Israel goods which otherwise have to be imported) or earn dollars (by creating exports). Thus aid is offered only to enterprises that fill a palpable need in the national economy, which is another way of saying, enterprises that can eventually pay their way. National funds earmarked for development cannot go towards the establishment of additional barber-shops, or delicatessen stores, even when these would enable a family to make a living.

When all that is said, the question remains whether everything possible has been done to aid the middle-class immigrant — the man of modest means who wants to live and work in Israel and yet remain his own boss. Mr. Duitzin rightly foresees a radical change in the character of Jewish immigration over the next decade. The main sources will now be the Western world, and Eastern Europe. Even after a generation under Communist rule, Jews remain obstinately independent-minded, and whilst being prepared to do overall work with their hands, like to be masters of their own economic destiny, however modest, rather than become industrial wage-earners.

A research project recently carried out by the Ministry of Labour points to the same conclusions. While studying the shortage of personnel in the hotel trade, it was discovered that many Israelis do not want to be waiters, cooks or chambermaids, but are quite prepared to cook, wait at table and make beds in a hotel or in a rest house of their own possession. The report recommends therefore that small hotels be constructed, each owned and run by a man and his wife with a staff of one or two persons (who, according to the report, will be better prepared to take employment if they are to work side by side with the boss). The hotels should be sited in groups, like shops in a commercial centre, so that they can run certain services in common — a ballroom, an orchestra, a private beach or swimming-pool, etc. They could be located in the provinces, away from the big cities, and might well attract the tourist who cannot afford the most expensive holiday, and even the visitor who prefers to live closer to the ordinary life of the country than he can do at a large tourist hotel.

Here is an example of a system that might be used in other parts of the economic field. The matter requires even more detailed planning at Government level than is needed for the development of large factories. It involves, for instance, making a technological adjustment between the economies of large-scale production and an organizational breakdown into small producer units.

The Jewish Agency stands close to the human beings who want to come and make their livelihood here. The economic ministries are for their part pre-occupied with overall planning consideration and the battle of the trade gap. The two organizations should meet half-way, for blue-prints will not close the trade gap without the human beings at it to do the work. More thought must be given to the question of aiding the middle-class immigrant. He has been lost in the queue, behind the big investor and the organized worker. His turn has come for priority attention by Israel's economic planners.

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UN Troops Prevent Arrest of Lumumba

LEOPOLDVILLE. — The U.N. on Tuesday refused to surrender deposed Congolese Premier Patrice Lumumba to the forces of Col. Joseph Mobutu. Tension ran high as Ghana sentries faced 50 Congolese troops waiting to seize him.

The U.N. spokesman said, "As a neutral in an internal political crisis the United Nations cannot change the orders of the guard (around Mr. Lumumba's house) to facilitate the service of a warrant that is not prima facie valid. This would be to be the case when a warrant is issued against a Member of Parliament without prior compliance with the parliamentary law."

The U.N. announced Mr. Lumumba was under U.N. protection and that he could be arrested only if his parliamentary immunity were lifted by a vote of the Congolese Parliament.

The U.N. spokesman said in a prepared statement that political dignitaries of the Central Government "have long enjoyed protection of the U.N. without consideration as to where each stood in the political crisis or in relation to each other."

Ultimatum Defied. — Thus the U.N. defied a Congolese Government ultimatum that the U.N. should permit Mr. Lumumba's arrest by 3 p.m. yesterday. As the deadline passed, Col. Mobutu had withdrawn all but a dozen of the rioting troops he had thrown around Mr. Lumumba's residence on Monday.

Shortly after 3 p.m. Col. Mobutu was conferring with U.N. officials at their headquarters.

Later in the day, Africans believed to be Lumumba supporters stoned the car of the U.N. spokesman, Mr. Nigel Gaydon, when he pushed away a Congolese who tried to open the door after the car had been stopped. He was unhurt.

Other Europeans were threatened and one reported to have been dragged from her car. Force Publique soldiers fired into the air to break up a crowd of strikers.

In Elisabethville, a Katanga spokesman reported that rebel Baluba tribesmen yesterday pillaged a mission of Franciscan nuns in Kabalo, northern Katanga. The spokesman said there was no news of the sisters — most of whom are Belgians.

Koreans Rally For 'Justice'

SEOUL. — Ten thousand persons demonstrated outside the House of Representatives yesterday to demand heavier punishment for former officials who supported ex-President Syngman Rhee.

Police said the crowd was made up of high school students and demonstrators from the Association of the Bereaved Families of the April Revolution.

A few hours earlier, 30 wounded youths, some hobbling on crutches, burst into a plenary session of the House, seized the rostrum before the eyes of the startled members and delivered emotional speeches demanding justice and an end to the Democratic Party factionalism which has paralyzed the Government.

Under pressure from mounting outcries against last week's Seoul District Court verdict in a mass post-revolution trial, the Chang Government has rushed to draft new legislation demanded by the critics. The court verdict was widely criticized as too light by the general public. Government and Assembly.

Laos Peace Talks Adjourn After 1½ hrs.

VIENTIANE (Reuters). — The neutralist Lao Government on Tuesday began talks with pro-Communist Pathet Lao rebels aimed at ending the 11-year-old uprising. After an hour and a half the talks were adjourned until tomorrow.

Another Government delegate, Gen. Ouane Rattikone, Army Commander, told reporters that the Pathet Lao radio has said it was impossible to have proper talks unless the right-wing rebellion of Gen. Phommouvan was put down in the south.

Three Pathet Lao delegates drove up to the Premier's palace for the talks.

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Lavon Hits Sharett's Part In 'Affair'

PORT Political Correspondent

Mr. Moshe Sharett, who was Prime Minister when Mr. Pinhas Lavon resigned as Defence Minister in February 1955, was charged by Mr. Lavon yesterday with having changed the terms of reference of the Olshan-Dori Committee during its inquiry.

His statement to that effect was included in yesterday's testimony before the Knesset Foreign Affairs and Security Committee, where Mr. Lavon for two hours replied to questions by the committee members.

Mr. Sharett is expected to appear before the committee next Sunday or Monday, after Mr. Lavon has finished his own testimony.

Knesset At yesterday's Committee meeting, the third on the "Lavon Affair," a dozen members asked for the floor but only five were able to ask their questions. The rest will be able to do so at next week's meeting.

Various committee members said that Mr. Lavon stated his case very clearly and that his impact on the members of the committee, who were much impressed at the earlier meeting, did not lessen yesterday. Mr. Lavon speaks quietly but forcibly, and appears to be marshalling all his forces to fight for his good name, one committee member noted.

Probe Widened. — The Committee of Two was appointed by Mr. Sharett at Mr. Lavon's request to inquire into the responsibility for a certain "security mishap." While it was sitting, Mr. Sharett widened its scope to study internal relations in the defence establishment at the time, Mr. Lavon claimed.

Mr. Lavon's attack on Mr. Sharett introduced a new element of dispute, since from earlier statements to the press Mr. Sharett had given the impression that he was prepared to withhold judgment on Mr. Lavon's resignation in view of the new evidence now being studied. By accusing Mr. Sharett of having changed the terms of reference of the Olshan-Dori Committee, Mr. Lavon in fact put the blame on the former Prime Minister for having investigated the "Lavon Affair."

Mr. Lavon's personal relations with the senior army command and the heads of the Defence Ministry, said Mr. Aluf Moshe Dayan, Minister of Agriculture, said last night at Lydda Airport that in Africa we didn't hear a word of the Lavon Affair. He returned after leading the Israeli delegation at the Nigerian independence celebrations and attending the meeting of the FAO in Rome. He said that except for a query from an Israeli journalist he knew nothing of any cable summoning him back to Israel.

Mr. Dayan returned to Israel earlier than scheduled because the discussion on which he addressed the conference, took place earlier than originally scheduled.

Man Who Is 'Serving Abroad' Arrives

LYDDA AIRPORT. — The man "serving abroad" who has been mentioned in connection with the Lavon Affair, arrived last night.

He was not listed in the passenger manifest under his own name, and he disembarked from the plane, through the cockpit door, which had been turned away from the front of the airport.

He was not seen leaving the airport through the main lobby.

Top Jobs for Tsiranana

TANANARIVE (Reuters). — President Philibert Tsiranana will combine the functions of Head of State, Prime Minister and Minister of National Defence in the Malagasy Republic's new government.

The government has been formed from the ruling Social Democratic Party which won a general election and county council elections last month, and senate elections early this month.

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K Invites Heads of State To Special UN Arms Session

UNITED NATIONS (Reuters). — Mr. Khrushchev told the General Assembly last night that the question of disarmament should be discussed at plenary meetings of the Assembly rather than transferred in the first instance to the Main Political Committee.

U.S. Opposes Soviet Bid

UNITED NATIONS (AP). — The U.S. yesterday rejected Soviet Foreign Minister Khrushchev's proposal for a special session of the General Assembly on disarmament.

U.S. Ambassador James Wadsworth said he was confident the Assembly would back the American position. He said there is no need for a special assembly, when the U.N. has a Disarmament Commission made up of all its members.

Answering questions at a luncheon of the U.N. Correspondents Association an hour or so before Mr. Khrushchev addressed the Assembly, Mr. Wadsworth also expressed the belief that President Eisenhower or the next president of the U.S. would be willing to attend a summit conference, any time it appeared possible to achieve fruitful results.

Peking Behaviour

He told newsmen that whether the U.S. would be able to keep Communist China out of the U.N. in the future depends largely on how the Peking Government behaves. "If they continue to follow a policy of violence," he said, "we can keep them out for some time."

Asked what if they do not, he said: "I don't know whether the U.S. would want to sit in the same organization with them. I just don't know."

East Bloc Goods To W. Berlin Barred

BERLIN (Reuters). — East Germany has stopped passage of goods from other Communist countries to West Berlin through its territory, it was learned on Tuesday.

Goods going in the opposite direction were not affected. The move follows West Germany's announcement that it will end the East-West German trade agreement on December 31, if East German travel restrictions to and from West Berlin are not lifted.

A spokesman for the West Berlin Chamber of Commerce and Trade said that the latest action "would mean very little to West Berlin's economy," as the city's imports from East Bloc states last year amounted to only 100m. marks compared to total imports of 7,000m. marks.

East Germany's Minister for Foreign Trade, Mr. Heinrich Rau, said in an interview in the Leipzig Communist newspaper, "Leipziger Volkszeitung," that a general trade embargo against the Communist countries would "inevitably end in war."

French Prince Killed in Algeria

ALGIERS (Reuters). — Prince François Bourbon-Orléans, second son of the Count of Paris, pretender to the French throne, was killed on Tuesday in mopping-up operations against Algerian insurgents in the Km Ouzou area about 100 km. east of Algiers, a French military spokesman said here. He was 25.

The Prince, a lieutenant, was leading one of the many patrols hunting a rebel band which on Sunday evening killed 11 French soldiers in an ambush near Touja in the nearby Bougie area.

French Prince Killed in Algeria

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Arabs Reject Meir's Call For Direct Peace Talks

Amer Challenges B-G and Hussein

CAIRO (Reuters). — Marshal Abdul Hakim Amer, UAR Vice-President and War Minister, yesterday challenged both Mr. Ben-Gurion and King Hussein of Jordan "to try their luck with us."

Speaking at a memorial meeting for the Syrian MIG pilot, Lt. Madani, who committed suicide in Amman last week after landing his plane in Jordan, Amer said that Hussein "will see for himself what our brothers of the north will do... if he should commit the stupidity of aggression and what would be the stand of the people in communities in Jordan. There is no doubt the result will be the end of trenchery."

He declared "I challenge Hussein and Ben-Gurion and the result will be the end of imperialism bases in the Middle East."

'Zionist Servant' — Amer asserted that King Hussein was "a faithful servant of Zionism and imperialism." He claimed that Hussein had stripped his borders with Israel of troops to mass them against Arab borders.

As Amer spoke, the audience chanted, "Amman, rebel, rebel, let Hussein join Nasser." Abdul Nasser is due to address the National Union today and further threats at Jordan are expected. Newspaper comment and cartoons here have in the last few days been depicting Britain and Israel as the chief supporters of King Hussein in "calumnies" against Arab nationalism.

First German Postwar Rocket Up Soon

BREMEN (AP). — The German Rocket Society is preparing to shoot its first big post-war rocket to miles in space.

A spokesman for the society said yesterday that a 15-foot rocket, probably will be fired within four weeks from an undisclosed spot on the German coast near Cuxhaven. The rocket will be sent up strictly for meteorological purposes.

Hussein Confers With Lord Home

LONDON (Reuters). — King Hussein of Jordan on Tuesday conferred for an hour at his hotel with the Earl of Home, the Foreign Secretary. They had a private lunch later.

King Hussein arrived here last Sunday from New York where he addressed the U.N. General Assembly. He is expected to return to Amman within a week.

While in New York he had a meeting with Prime Minister Macmillan, with whom he will lunch today.

MORE BATISTA REBELS SEIZED

HAVANA (Reuters). — As 114 counter-revolutionaries went on trial before a revolutionary tribunal in Santa Clara on Tuesday, reports came in of the capture of another 13 former Batista soldiers by troops and militia in Matanzas Province.

French Prince Killed in Algeria

כמעט 40% הנחה

Special TAX SUPPLEMENT

In this issue the Ministry of Finance presents a special supplement devoted to tax matters.

The material has been divided between the morning and evening newspapers, so that anyone who reads both will find different subjects dealt with in each.

SEE PAGE 6

Shukairy Speaks of 'Nazism'

UNITED NATIONS (Reuters). — Saudi Arabia's Minister for the U.N., Ahmed Shukairy, on Tuesday referred to "Zionist terrorism" before the creation of Israel, and compared it with acts of the Nazis in Germany.

Mr. Michael Comay, Israel's resident representative, at once went to the General Assembly restroom to "register a sense of disgust that there should be on the records of the Assembly a comparison of any people, my own or any other, with the Nazis."

The Saudi Arabian delegate replied at length to Monday's Assembly address of Mrs. Golda Meir, the Israeli Foreign Minister, in which she stated that Premier Ben-Gurion was ready to meet immediately with Arab leaders, without preconditions, to discuss a settlement.

"Those who know, cannot be deceived so easily by such slogans of peace," Shukairy said, and asked, "Are we to discuss the recognition of the usurpation of our country?"

Claims Usurpation. — Shukairy said that Sir Winston Churchill and Prof. Arnold Toynbee had both compared Zionist actions with those of the Nazis. "What is the record of peace that this Israel claims for itself?" he asked. He spoke of the "terrific clapping" with which French delegates had greeted Mrs. Meir, a "colleague in arms," and went on: "What an irony, what a ridiculous thing, what an insult to peace, what a travesty of justice, to advance such a proposal (for peace talks). What a heresy."

Mr. Comay, who took the floor immediately, said he had no intention of replying to the Saudi Arabian representative. "We have heard these harangues for years, and I think we can afford to treat them with contempt," he said.

Comay, fourth permanent representative for the U.A.R., exercised the right to reply to Mrs. Meir on Monday in language tantamount to rejection of the Israeli proposal. Israel's conduct, he said, had been "aggressive and belligerent," and Israel "allegations" against the U.A.R. nothing more than "pure and simple propaganda."

Toure to Cuba

UNITED NATIONS (Reuters). — President Sekou Toure of Guinea will fly to Havana tomorrow for a three-day visit to Cuba for talks with Premier Fidel Castro.

Israel Knapsacks For Bonn's Nato Units

TEL AVIV. — German units serving with Nato will be equipped with 120,000 Israeli-made knapsacks, a spokesman of the manufacturing told The Jerusalem Post yesterday.

The order, valued at \$800,000, was obtained jointly by Kitan and Israel against international competition.

Israel also recently said West Germany 120,000 bathing costumes for \$200,000.

Cholera in Iraq

CHOLERA has broken out in the Karbala district in Iraq, and Jordan has taken immediate steps to prevent its spread to its territory, the Arab News Agency reported from Amman yesterday.

It said Jordan has asked the World Health Organization regional office in Alexandria for information as to help prevent the spread of the disease.

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British Settlers Mark 20th Year

By Yonah Ardon
Jerusalem Staff Reporter

THE pioneering, collective farming ideology of Hashomer Hatzair is a hardy pioneer. When some of its members were born in Britain 20 years ago, Jewish leaders and observers there pronounced the seed as unpromising. In the intellectual climate of British Jewry unsuited to what they considered a rather outlandish combination of patriotism, left-wing socialism and kibbutz farming.

It was 1930, a war was on and all Britain was girding itself for a total effort. Most young men were in the armed forces. When under such conditions had time, imagination and inclination to think of so remote a target as a pioneering life in Palestine after the war? Even if they could contemplate such an aim, who could prepare to achieve it?

Furthermore, young Jews in the British environment tended to cultivate its tradition-bound, sober, practical outlook. There seemed to be little to attract them to the dream, far-seeing almost, of the national Jewish destiny by a harsh life in remote outposts of Palestine. The Hashomer Hatzair doctrine was a far different proposition from the cautious, impersonal Zionism that called for funds and sympathy rather than for any action on a "do it yourself" basis.

Yet the seed sown at a meeting in a blacked-out assembly hall in Liverpool in 1930 lived and sprouted. A group of young refugees from the Continent and young men born and raised in Britain were convinced by the infectious enthusiasm of a few emissaries from Hashomer Hatzair kibbutzim who had reached England.

The new group made headlines in Britain when Ernest Bevin, Minister of Labour, called for volunteers to work in the mines. The Hashomer Hatzair members were called and in 1934 presented the British and Jewish public with the unusual spectacle of Zionist miners, an occupation in which Jews had been no more numerous than in farming. Moshe Shertok, of the Jewish Agency, came to Lancashire for the occasion.

If the crop that the Liverpool seed produced remained small, its quality was high. Since the end of the war some 200 young men and women from Britain, West, Hashomer Hatzair kibbutzim, and stayed there. In two settlements they form a substantial percentage of the Hashomer Hatzair youth now training in Britain. They are conscious of being non-conformists in their dress, environment, but they derive a sense of strength and purpose from being different. Their morale is high.

When the British settlers held their 20th birthday party and reunion at Yotvot last month, Hashomer Hatzair leader Meir Yairi warned them that the rising tide of economic affluence in the West was making it increasingly difficult to attract young men and women to a pioneering life in Israel. "But we believe that without farming no normal and healthy nation can develop here, and that without kibbutzim no farm prosperity can be assured... It is a major task of Zionist education to win young Jewish youth to the idea and ideals of pioneering in Israel."

Like the Hahonim movement from Britain whose members founded Kfar Blum (1935), Kfar Hana (1939), Moshav Hahonim, (and also like the Bachad kibbutz Lavee (1949) in Lower Galilee), the Hashomer Hatzair settlements have received material help from the British Zionist Federation in the form of farm equipment and cultural amenities. The settlers gratefully acknowledge that this aid has eased their early struggles, although even with it their lives are no picnic as every visitor to Kibbutz Yotvot can see.

The British Jews who remained behind look with vicarious pride on their sons and daughters and derive satisfaction from supporting their efforts from a distance. The Hashomer Hatzair branches in London and in the provinces are today firmly established and form a part of the Zionist movement in Britain.

According to Jewish Agency Treasurer Dov Joseph it costs £120,000 to £150,000 to settle a newcomer family on the land and to make it self-supporting. Volunteers like those of Hashomer Hatzair who come from the West, trained and intellectually equipped, make not only the best settlers, but are also most actively absorbed in the work.

The Joy of the Torah



The current festival of Simhat Torah marks the end of the annual cycle of the Reading of the Portion in the synagogue. The study of the Bible and its commentaries is demonstrated in these two photographs by Yefim Hani. At top, a father studies with son. Below, children at a Jerusalem school study the Book of Judges with their teacher.

S.A. JEWS ARE OUTSIDE OF POLITICAL STRUGGLE

By Arthur Saul Super

JOHANNESBURG. — As for the whole of the white population of South Africa, the past year has been one of exceptional strain for the Jewish community. The strain, fomented mainly by the emotive pressure of African nationalism throughout the continent, came to a climax in the spring of this year, with Sharpeville, and the State of Emergency which followed added to the tension. Now a heated campaign for the referendum has resulted in a close vote for a Republic.

Paradoxically enough, none of this has concerned the Jewish position for those elements which were previously hostile to Jews are too concerned with their own problems. In any case there has been no understanding for the Jewish position than there has ever been before by the present National Government. It seems in Israel a parallel to its own position of geographic isolation and there seems to be a general understanding that there is no Jewish angle on burning local issues.

The position of South African Jewry has been authoritatively outlined by the Board of Deputies and was reaffirmed at the biennial Congress of the Board which took place a few weeks ago. The formulation is as follows:

Congress reaffirms that Jewish participation in South African public life as citizens of South Africa and with their attitude to the political issues which citizens are called upon to decide, Jews share with their fellow citizens of other faiths and origins a common interest in and responsibility for their country's affairs and participate in them according to their individual convictions.

Congress deprecates appeals to Jews as Jews in regard to political issues. It is the belief that it is of overriding importance to the national interest that the racial policies of our country should be based on principles of justice, tolerance and respect for human rights. Congress calls upon every Jew to play his part in his own sphere in furthering peace, racial and national unity and harmony.

Criticism and Hearbanning

South African Jewry suffered a great deal of hearbanning during the year by the rash of articles in overseas Jewish journals which seemed to interpret official Jewry's attitude as one of aloofness or indifference to the racial issues tearing at the vitals of the country. An official reaction to this was found in an editorial in "Jewish Affairs," the organ

The last census of South Africa, taken in 1947, revealed that there were 128,000 Jews in the Union. Today it is estimated that the number has grown to 138,000 although immigration has been very low.

The Union covers a territory of over 4 million square miles but the bulk of the Jewish community (80,000) is concentrated in the Transvaal, most of them in Johannesburg, which is the second largest community (30,000) in the Cape Province, especially Cape Town. The other provinces are Natal, which has 1,000, mostly in Durban; and the Orange Free State with 2,200. All these are the accurate 1947 figures.

There are, unfortunately, great differences of viewpoint as to how best to co-exist between black and white in South Africa. These differences are reflected in the support of the various political parties. There can be no individual spokesman of the community as such.

Leaders of the Board attended an international conference of Jewish organizations in Paris this year and were able to convey previous criticisms of the rationale of South African Jewry's attitude.

Jewish leadership here was perturbed during the year over the question of freedom of conscience in education. Disquiet was aroused by the intention of the Government to set up a Union Education Advisory Council with the intention of introducing a uniform education policy for the whole country.

The Board of Deputies reacted with a statement that the Board's attitude was to support the education of children should be based on these broad, Christian principles to which no man can object.

The Board of Deputies reaction was: "The demand for Christian education in the schools requires to be met. We feel that the education of children should be based on these broad, Christian principles to which no man can object."

up this year to the Board of Deputies, the Zionist Federation and the Union of Jewish Women.

The Education Committee. Like most of the Jewish community, South African Jewry continues to suffer from the "cultural complex." The spread of education has resulted in a large number of well-educated university graduates and other professionals. The difficulty is in obtaining employment. There are a number of small-scale businesses and a few larger ones, but the majority of the graduates are unemployed.

Adult Education. Adult education is a constantly growing factor in the life of South African Jewry. The S.A. Jewish Federation maintains a wide range of educational and information departments. There is also a Film Unit which carries a mobile cinema to hundreds of points throughout the Union and counts its audience in thousands.

South African Jewry attend lectures in their hundreds and the level of information is high. One Jew in a hundred is a member of a lecture in Hebrew in all the large cities. The South African Jewish Federation runs a large number of classes for Hebrew and every kind of modern visual aid is used in its educational work. Lectures are recorded and sent out on tape to remote communities and no expense is spared to offer the best information possible.

On the Board of Deputies. The Board of Deputies has a long history of support for Jewish education. It supports a Jewish school, which regularly visits country communities and has a vigorous campaign to increase the number of Jewish children in the country.

Aliya Fostered. In these circumstances it is not surprising that each year, and 1950 especially, sees a mounting interest in immigration to Israel. Young people, deeply aware of their Jewish consciousness and especially well informed as to the conditions in Israel, are flocking to the Jewish Agency for information and to the South African Jewish Federation for support.

Mr. Moshe Shertok has just concluded a triumphant tour of the Union. He has been in the Union for a long time and has been very successful in his work. He has been in the Union for a long time and has been very successful in his work.

DAY OF LIBERATION

By Shimon Kila

THE Solemn Days we have just passed through bring to mind other "Days of Judgment" — fifteen years ago.

At the beginning of April 1935, sensing defeat, the Germans began liquidating a number of their concentration camps and sending the remaining prisoners into the "model camp" at Theresienstadt. Most of them were driven by the SS on foot; others came in wagons.

By order of his High Command the SS drove their Jewish prisoners at a trot from Buchenwald, Dachau and other camps. The SS rode motorcycles and bicycles or were seated in jeeps or small trucks. The prisoners were the first to be killed. Others collapsed from hunger; they would be killed immediately unless they got up at once and went faster.

My group was luckier; we came by train, though crowded and many died, their stomachs filling the wagons. The SS refused to remove the bodies; they had received orders to fetch everyone in the wagons to a destination that later proved to be Theresienstadt.

Some of the prisoners managed to jump from the wagons and escape. They were lucky in that the SS guards were elderly and more tolerant than in the other camps. They were also influenced by the atmosphere of approaching liberation and consequently less strict.

We arrived at Theresienstadt at the end of April 1945. The SS guards were replaced by Czech police and German and Czech Jews who had already been through a long spell at the camp. The Jews took over the wagons and the SS left the camp. The Jews took over the wagons and the SS left the camp.

The final work was "Violent Holiday," an almost literal work by Hans Van Marren but finely set to the music of Gustav Fux. The work was a "travelling" play and a "travelling" play and a "travelling" play.

The Grand Pas de Deux from the Nutcracker Suite, which followed, could not have been more of a contrast. This magnificent design has remained unchanged since it was choreographed by the great Lev Ivanov back in 1892 at the Mariinsky Theatre, and was done full justice with a diamond-hard performance by Lida Mauer, who no doubt grew with it at the Bolshoi Theatre. She was effectively supported by Jaap Pijl.

There were many invalids and children (children of prisoners) at Theresienstadt. The invalids were Jewish ex-servicemen with honorable records from the First World War. These invalid ex-servicemen had special privileges, which included easier work and longer residence at Theresienstadt before being sent off to the front.

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called out to us. We were surprised to see how well they looked in comparison with us. They seemed well-fed and they wore suits and ties; we, on the other hand, wore the K.K. pyjamas; our feet were swollen, our faces drawn.

I was sent to live in a barrack together with other young people. There was a pleasant courtyard around it, with flowers and trees. Every day our food was brought to us: thick soup, meat, vegetables and a *Buchet*. We ate from our concentration-camp mess-tins. Our meals were very gay, for we had long since forgotten the taste of decent food.

There were many invalids and children (children of prisoners) at Theresienstadt. The invalids were Jewish ex-servicemen with honorable records from the First World War. These invalid ex-servicemen had special privileges, which included easier work and longer residence at Theresienstadt before being sent off to the front.

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with placards warning against typhus. Czech police prevented anyone from entering or leaving the ghetto.

Not knowing who our liberators were to be, we hoisted first the Stars and Stripes, then the Union Jack, then the Tricolor and lastly the Red Flag. This flag-changing went on throughout the day. All this time people were dying of typhus.

In the evening we heard cheers and the rumble of tanks. We ran from our barracks towards the barbed wire, but the Czech police drew their pistols and forced us back. The tanks were those of the Russian Army and they were being cheered by the native Czech population.

The Russian military governor, a Major Khurmir, assembled all the Jews in the courtyard of the Dresser Armoury, and addressed us from a balcony. A Jewish delegate from the Polish Government standing at his side, the Russian and Russian flags were hoisted at the same time. He began his address: "Polish Jews and Jews! Return to your homeland, to your own soil, to your homes, to your property. The Polish delegation continued in much the same vein. I felt that I had no reason to go back. There was already a strong Zionist movement in Germany, preparing groups for *Hachshara* in Germany, to be followed by immigration to Palestine. Children's homes were formed at Theresienstadt, where we

were taught a little Hebrew. We were left undisturbed by the Russians.

At first there were rumours that the youth groups were going to be disbanded. But after a while it became quite clear that we were going to England. On hearing this, the Polish Jewish delegate raced round on his motor-bike, and warned us that any one caught wandering outside the camp gates would be sent back to Poland. Major Khurmir took us to see an anti-capitalist film demonstrating the exploitation of workers in America. Czech soldiers, meeting us in the street, asked whether it was true we were going to England. When we answered "Yes," they said, "Why England? Russia is much better."

The time approached for our journey. Three hundred of us were taken to Prague by train, and from there to England in R.A.F. bombers. We said goodbye to everyone. The most difficult part of our journey was the departure from Theresienstadt. It was the place where we had been given our freedom.

The Russians gave us 24 hours to take any revenge we liked on any Germans we could find. Germans were running around with their hands in the air, shouting "I'm a Jew!" or "I'm a Jew!" At the side of the road outside the camp lay overturned German tanks and chartered German soldiers, rumbling tank weapons lay in the ditches. Many prisoners used them to settle old scores. I took off my camp uniform and dressed myself in a uniform taken from a truck: a brown Hitler-Youth blouse, blue shorts, and a German army-belt inscribed "Gott mit uns." Especially anxious to take revenge was a young German gypsy who had run out from the enclosure. I asked him why he was so intent on his revenge when he was himself a German. He replied, "It's true, but I'm a gypsy also, and you don't know what they did to us." He ran backwards and forwards on the road leading to Leitmeritz, but he was too innocent to know how to hurt anyone effectively. Each time a German he would give him a taste of

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AMENDMENT TO THE INCOME TAX LAW

Lower Rates and More Stringent Observance for More Truthful Taxes

By I. Aronson

THIS IS THE TAX ON THE INDIVIDUAL'S TAXABLE INCOME. THESE WORDS OPEN ARTICLE 29 (a) OF THE INCOME TAX LAW. THIS ARTICLE IS, I BELIEVE, THE CHIEF ONE AFFECTED BY THE "AMENDMENT TO THE INCOME TAX LAW—1959" WHICH WAS RATIFIED BY THE KNESSET FOR THE 1959-60 FISCAL YEAR. IN OUR DISCUSSION WITH MR. ZEEV SHARF, THE DIRECTOR OF INLAND REVENUE, CONCERNING THE SIGNIFICANCE OF THE CHANGES IN THE INCOME TAX LAW, HE SPREAD BEFORE US A CHART IN WHICH WERE COMPARED TAX RATES BEFORE AND AFTER THE AMENDMENT. THESE COMPARATIVE FIGURES SPEAK FOR THEMSELVES.



Nevertheless, we asked the Director of Inland Revenue to tell us himself: "Just how much will this reduction mean to the citizen?" Mr. Zeev Sharf explained: "We estimated initially that these reductions would come to IL45 million. Of this sum, IL15 million as regards salaries of employees, from whom we collect taxes regularly during the current year, and IL30 million as regards the self-employed, which actually won't mean anything until next year, as their last year's earnings are only now being assessed. As regards the collection of taxes from salaried employees, we may note with satisfaction that, in fact, not only covered the 'loss' which might have been expected as a result of these reductions, but has exceeded what had been expected without this amendment and even passed the bounds of the increment resulting from natural increase."



What do you attribute this increase?" Mr. Zeev Sharf was expecting this question. It gave him the opportunity to explain the background of this amendment from the viewpoint of a man concerned with increasing the State's income.

"Our assumption that a lowering of rates would bring about more truthful tax collection in deductions at source (that is, the tax which is regularly deducted from employees' salaries) was substantiated. This year's income from tax deductions will be IL20 million greater than last year's, including deductions from cooperatives and managers of firms, who, of course, appear in the income tax files as independent employees. The changes in the law have caused 'un-

declared income' (through agreement between employee and employer) to become more open and above-board. They enable the citizen to have a clearer conscience, and when the law makes this possible, he will act accordingly and will carry on more truthful relations with the tax authorities.

At this point we asked our interlocutor to explain himself more fully. "Certainly," he said, "Let us talk in statistics. Take for example a salaried employee, married (with unemployed) and the father of one child, whose income is IL200 per month. In order to net an additional IL200 monthly, he would have had to gross IL200 more. In practice (and it is a practice that cannot be justified, the Director of Inland Revenue stressed in this closed form), many have managed, their affairs in an underhand manner. After the amendment, he will need to gross only IL170 in order to remain with IL200 net.

"Another example: A salaried employee like the first, with a monthly income of IL200. In order to net IL200 more per month he would have had to gross IL200 more. Now, he will be able to achieve the same increase in his net income by increasing his gross salary by only IL150. This comes of decreasing the marginal rate at IL600, for example, from 60% to 40%. And the outcome is that if the taxpayer really wishes to have a clear conscience, he will not be forced to resort to underhand 'deals' between employee and employer."

We carried on with our discussion. Mr. Zeev Sharf sums up this topic with much satisfaction in proving that the granting of relief to the taxpayer has not only caused no loss to the State's exchequer, but has brought in profits. At this point we take the opportunity to raise the question Mr. Zeev Sharf, the Taxpayer, will ask: "Mr. Sharf, on the one hand you speak of reductions in direct taxation, and on the other, you are witness to new indirect taxes. It might appear that you have eased up in one place in order to hear down in another. Isn't that like removing the glass from one window to put it into another?"

The Director of Inland Revenue replies in no uncertain terms: "We have not imposed new taxes because we have cancelled or reduced others. They have nothing to do with one another. This type of misconception is nonexistent in the Ministry of Finance; though, of course, the total income must meet the needs of the economy."

He continued with an analysis of the tendencies and considerations operative in the distribution of the tax burden. The reduction of direct taxation increases people's affinity towards their work and high productivity. We are granting reduced rates, but as a result we will collect more from a larger range of income, because

this will result in more production and more efficient work, bringing in taxation from an increased income. On the other hand, we should not ignore the fact that indirect taxation often embodies an intentional policy of limiting consumption. There are luxuries whose consumption we can limit by this means. Why, for example, oppose the reduction of intoxicating beverage consumption by means of increased excise?

We returned to our question and pointed out that, "Despite the reductions that the Ministry of Finance is announcing, it has raised the estimated national income. But that is a contradiction—there is no contradiction!" says the Director of Inland Revenue. The estimate is determined on the basis of more than one factor: The existing laws and the administration's ability to collect. It should, for example, be mentioned that, in determining the estimate, we took into account the fact that the income from the independently employed will decrease. Till now they have always been behind in their payments, so that last year we collected for one-and-one-half years, while now that the majority of arrears have been brought up to date, a year means only one year."

We bring up another crucial point. "So," we say, "The Ministry of Finance has decided on reductions amounting to a certain sum. Why shouldn't these reductions be granted to those of limited means? At present, persons whose annual income does not exceed IL4,000 are exempted from income tax. Why not set the exemption at a higher level on a not to have more than small income?"

We find Mr. Sharf ready with his answer to this, as well. This is another opportunity for a declaration of intent. "We have increased the exemptions for the low income-group," he says, pointing to the law. But he adds: "We are convinced that the current income tax problem is not the basic deduction but the high marginal rate, and we have striven to solve this problem. Let us take a worker with four children. His income up to IL200 per month is tax-exempt. If he is an ordinary industrial worker, he will pay only IL10 income tax monthly if he has three children.

It seems to us that the question is not one of increased rates, but of increased earnings. He has to earn more. He has to be ensured better services. It must be seen to that his children receive better education, that a worker's children will not gain much through an increase of his exemptions. Not only that. If we were to work along the lines of increased exemptions, we would be giving relief to the very families in which both husband and wife are employed, for in such cases the granting of relief to the taxpayer has not only caused no loss to the State's exchequer, but has brought in profits. At this point we take the opportunity to raise the question Mr. Zeev Sharf, the Taxpayer, will ask: "Mr. Sharf, on the one hand you speak of reductions in direct taxation, and on the other, you are witness to new indirect taxes. It might appear that you have eased up in one place in order to hear down in another. Isn't that like removing the glass from one window to put it into another?"

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between the taxpayer and the State. Alongside the reductions in tax rates the Knesset passed also Amendment to the Income Tax Law (No. 2). The Director of Inland Revenue sees in this amendment the correction of an injustice towards the self-employed. It equalizes income tax and the salaries of employees by enabling them to enjoy (by deductions earmarked for the purpose) Provident Funds benefits, insurance and pensions. Over a period of years it has been charged repeatedly that the independent worker is discriminated against in this respect. The Ministry of Finance recommended a bill to correct this state of affairs and the Knesset has passed it. Now every independently employed person may insure himself, his old age and his family in the case of his death. They will enjoy the same benefits the salaried worker does.

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Special TAX SUPPLEMENT Presented by the Ministry of Finance

This is the fifth year in which the Ministry of Finance presents, as a public service, two special supplements devoted to matters of taxation: One supplement dealing with questions from the public and the Ministry's answers thereto; the other offering surveys of some of the tax services' fields of activity.

As in previous years, the surveys in this supplement have been prepared with the active assistance of a team of journalists, from the Right, Centre and Left, who, as part of their daily work, cover the various aspects of taxation in their writing.

We assigned them various areas of our work, asking them to write about their subjects, each from his own point of view and bias, as though they had been assigned the articles by their own newspapers' editors. We thought that in this way the supplement would become more objective, vital and varied.

We divided the material between the morning and evening newspapers so that those who read both would find different material dealt with in each.

The employees of the tax services also wish to take this opportunity to extend best wishes for a happy holiday to all their fellow citizens.

The Vicious Circle Broken

By Aharon Goni

There once was a lady who came to an Assessing Officer in Jerusalem. She was an obese, red-faced lady, carrying a large black bag. The lady opened wide both her bag and her mouth, flung a stack of papers on the Assessing Officer's desk, declared: "I've had enough of your paperwork! You can send me all the forms in your office but I won't pay any more. Not a single aporal D'ye hear?" clamped shut her bag and her mouth, slammed the door and departed from the office.

What does an Assessing Officer do in such a case? He looks over the papers thrown on his desk. Declarations, assessments, objections, and even a receipt from a department store. And among the papers... was a cheque for IL150, the sum of money that had been returned her by the Income Tax...

There is a great deal to learn from this story. a) Never give papers to a woman. b) Check over your papers well. You may find a little cheque there, and c) What small faith people have. A citizen who receives a letter from the tax authorities is convinced that more money is being demanded of him. Often he is certain that the amount of money he should not have to pay is being demanded of him. Actually, this conclusion is nothing new. This sort of thing has been known for some time.

Bargaining with Income Tax officers begins with the ridiculous declarations which the taxpayer makes. From now on, a man lives in case, has his own car, occasionally flies abroad... and declares a monthly income of IL200 (gross). You know as well as I do that you can do much with IL200. Especially not with a wife and children, long life to them. So the Assessing Officer comes out and says: "It isn't IL200 you've earned, this year but IL100." After discussion, argument and consultation, they settle at IL700.

Bargaining may, perhaps, be considered virtuous (and practical) by many. It is, however, out of place in a government office, or in a citizen's contacts with his own State. And so the revenue people have decided: "We must put a stop to it. To be sure, it won't be possible all at once, but we must take the initial step towards breaking the vicious circle."

The Initial Step Towards Breaking the Circle. The "Awful Days of Reckoning" for many of us is April. When citizens were sent forms on which to submit their income declarations. At which time, the Income Tax Commissioner, Mr. Avraham Givoni, occupied his seat, sounded a clarion note as on other "Awful Days of Reckoning," and announced: "For the majority of small independent taxpayers who are not obliged to keep accounts, we will accept and authorize income declarations based on their 1959 assessments." To make this declaration authoritative, it was set down in writing and sent to 80,000 people, comprising 90% of all independent assessments.

Mr. Givoni's calculation was a simple one: Though 1959 was a better year, economically speaking, than the preceding year, there had been no decisive change as regards the "small independents," such as grocers, shoemakers, tailors, etc. In the past, but not any more. Now, the supervisor fills out a form. A card is punched according to this form and is thrown into a machine and from it, an electronic calculator, a box with buttons and wires, and the result is 500 assessments completed daily, and with only two hours work at that. We are told, with a satisfied grin, by Mr. E. Sharon, Deputy Income Tax Commissioner.

Not only calculations but dispatch of notices is faster these days. Till now we have been familiar with lags in receipt of assessments, and, we, the taxpayers, fumed. Soon, we are told by the tax people, there will be no reason for such a delay. The machine makes out the assessments at a rate of 4,000 lines an hour. The payment notices we receive these days are clearer, too. This is the income, these are the deductions and these are the exemptions—and this is what you pay. It's easier to understand what is written there, and if you have any objections, submit them.

Now, take all these and give them to a clerk. Tell him to calculate how much tax John Doe must pay. Even if he is an extremely complicated case, he will turn out only 10-15 seconds a day. And that is how it was in the past, but not any more. Now, the supervisor fills out a form. A card is punched according to this form and is thrown into a machine and from it, an electronic calculator, a box with buttons and wires, and the result is 500 assessments completed daily, and with only two hours work at that. We are told, with a satisfied grin, by Mr. E. Sharon, Deputy Income Tax Commissioner.

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The Initial Step Towards Breaking the Circle. The "Awful Days of Reckoning" for many of us is April. When citizens were sent forms on which to submit their income declarations. At which time, the Income Tax Commissioner, Mr. Avraham Givoni, occupied his seat, sounded a clarion note as on other "Awful Days of Reckoning," and announced: "For the majority of small independent taxpayers who are not obliged to keep accounts, we will accept and authorize income declarations based on their 1959 assessments." To make this declaration authoritative, it was set down in writing and sent to 80,000 people, comprising 90% of all independent assessments.

Mr. Givoni's calculation was a simple one: Though 1959 was a better year, economically speaking, than the preceding year, there had been no decisive change as regards the "small independents," such as grocers, shoemakers, tailors, etc. In the past, but not any more. Now, the supervisor fills out a form. A card is punched according to this form and is thrown into a machine and from it, an electronic calculator, a box with buttons and wires, and the result is 500 assessments completed daily, and with only two hours work at that. We are told, with a satisfied grin, by Mr. E. Sharon, Deputy Income Tax Commissioner.

Not only calculations but dispatch of notices is faster these days. Till now we have been familiar with lags in receipt of assessments, and, we, the taxpayers, fumed. Soon, we are told by the tax people, there will be no reason for such a delay. The machine makes out the assessments at a rate of 4,000 lines an hour. The payment notices we receive these days are clearer, too. This is the income, these are the deductions and these are the exemptions—and this is what you pay. It's easier to understand what is written there, and if you have any objections, submit them.

Now, take all these and give them to a clerk. Tell him to calculate how much tax John Doe must pay. Even if he is an extremely complicated case, he will turn out only 10-15 seconds a day. And that is how it was in the past, but not any more. Now, the supervisor fills out a form. A card is punched according to this form and is thrown into a machine and from it, an electronic calculator, a box with buttons and wires, and the result is 500 assessments completed daily, and with only two hours work at that. We are told, with a satisfied grin, by Mr. E. Sharon, Deputy Income Tax Commissioner.

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One Address For Exporters

In the common effort to increase Israel's exports, in which producers, industrial laborers, farmers and exporters are all partners, there is also an important place for the tax workers. Their contribution towards encouraging export has several aspects. One of them, and a significant one, is the simplification and streamlining of procedures involved in returning taxes on exports of commodities earmarked for export. To this end a single address for all procedural contact between exporters and authorities has been established. It is the Export Registration Centre which has been set up by the administration of the Customs and Excise Department.

Veteran exporters, who still remember the long road they were obliged to traverse in previous years, are capable of appreciating the progress that has been made since. At times it used to seem to these exporters that the extensive correspondence with various Government offices and the incessant running around were nothing but the sterile device of the tax authorities wishing to frustrate every export venture.

The exporter had to negotiate with the tax administration, the Customs and Excise Department, the Ministry of Finance, the Ministry of Commerce and Industry, the Ministry of Foreign Affairs, the Ministry of Defense, the Ministry of Health, the Ministry of Education, the Ministry of Labor, the Ministry of Social Security, the Ministry of Housing, the Ministry of Transport, the Ministry of Agriculture, the Ministry of Industry, the Ministry of Science and Technology, the Ministry of Culture and Art, the Ministry of Religion, the Ministry of Tourism, the Ministry of Sports, the Ministry of Youth and Social Services, the Ministry of Welfare, the Ministry of Pensions, the Ministry of Social Services, the Ministry of Health, the Ministry of Education, the Ministry of Labor, the Ministry of Social Security, the Ministry of Housing, the Ministry of Transport, the Ministry of Agriculture, the Ministry of Industry, the Ministry of Science and Technology, the Ministry of Culture and Art, the 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